

## *State Tax Commission Approved Elective Renewal Programs*

<i>Name of Course</i>	<i>Name of Organization</i>	<i>Approved Instructor</i>	<i># of Hours Approved</i>	<i>Expires End of:</i>
"Give Us Those Numbers-A Finance & Treasurers Prospective"	Michigan Assessors Association		4	2015
1400-2/4 Michigan Real Estate Continuing Education DLEG approvals L5492 & L5494	various		4	2016
2013 Board of Review AND Residential Appraisal Class (must attend BOTH for 6hrs)	Norm Daniels	Norm Daniels	6	2016
2014 Real Estate Update for Real Estate Professionals	State of Michigan, Department of DNR	multiple	6	2016
21st Century Technology - Shifting from "Automating" to "Informing"	Northeast Michigan Assessors Association	Laurie Spencer	6	2016
7 Hour National USPAP Update	ALL LOCATIONS	ALL	6	2015
A Guide to the Assessment Process	Susan V. Hansman		4	2014
Administration for Assessors	Michigan Assessors Association		12	2014
Advanced Applications Course 550 (Louisville, Kentucky)	Appraisal Institute (Louisville, KY)		10	2014
Advanced Spreadsheet Modeling for Valuation Applications	Appraisal Institute-Great Lakes Chapter		12	2014
Analyzing Distressed Market Conditions in Michigan	Great Lakes Chapter-Appraisal Institute		4	2015
Analyzing Operating Expenses	Kent County Assessors Association		6	2014

<i>Name of Course</i>	<i>Name of Organization</i>	<i>Approved Instructor</i>	<i># of Hours Approved</i>	<i>Expires End of:</i>
Analyzing Operating Expenses	SECMAA (David Rice)		6	2014
Analyzing Operating Expenses In The Income Approach	David Rice		6	2014
Analyzing Tenant Credit Risk and Commercial Lease Analysis	Appraisal Institute Great Lakes Chapter		6	2014
Analyzing the Effects of Environmental Contamination on Real Property	Appraisal Institute, Great Lakes Chapter		6	2014
Apex Workshop	Michigan Assessors Association		4	2014
Appraisal Concepts (Chapter 2 of MCAO Course)	Muskegon County Donna Stokes, Dan VanderKooi		6	2014
Appraisal of Commercial Property	Wayne County Association of Assesing Officers	Mike Racklyeft & Peter Ewald	8	2016
Appraisal of Land - Course 201	IAAO (State of New Mexico Tax & Revenue Dept.		10	2015
Appraisal Scenarios	Northern Michigan University		6	2015
Appraising and Analyzing Industrial Flex Buildings	McKissock On-line		6	2015
Appraising Convenience Stores	Appraisal Institute-Great Lakes Chapter		6	2014
Appraising Green Residences	Middleton Real Estate Training Inc.		6	2016
Appraising Mobile Home Parks & Manufactured Housing	Michigan Assessors Association		10	2014

<i>Name of Course</i>	<i>Name of Organization</i>	<i>Approved Instructor</i>	<i># of Hours Approved</i>	<i>Expires End of:</i>
Appraising Mobile Home Parks and Manufactured Homes	Susan V. Hansman		6	2015
Appraising the Appraisal: Appraisal Review-Residential	Great Lakes Chapter of the Appraisal Institute		6	2015
Appraising the Single Family Dwelling	Michigan Assessors Association		10	2014
Assessing With Consistency and Uniformity-The Cost Approach	Clinton County Assessors Association		4	2015
Assessing.NET Upgrade	BS&A Software		6	2014
Assessor Boot Camp	Clinton County Assessors Association		4	2015
Assessors Annual Assessment Cycle	Michigan Assessors Association		10	2014
Basic Appraisal Principles	Appraisal Institute	Rich DuBay	30	2016
Basic Income	Wayne County Association of Assessing Officers		6	2014
Board of Review Overview & Communicating Through Conflict	Macomb Assessors Association	Dean Babb & Julie Pioch	4	2016
Board of Review Training - ADVANCED SESSION	Michigan Townships Association	Barbara VanGelderren	4	2016
Board of Review-Assessor 6 hour renewal	Susan V. Hansman	Susan V. Hansman	6	2016
BS&A .NET & GIS Capability	Michigan Assessors Association		4	2014

<i>Name of Course</i>	<i>Name of Organization</i>	<i>Approved Instructor</i>	<i># of Hours Approved</i>	<i>Expires End of:</i>
BS&A Advanced Report Writing-Oakland County Assessment	Oakland County Information Technology		4	2015
BS&A Apex Sketching & Residential Bldgs-Oakland County Assessment	Oakland County Information Technology		4	2015
BS&A Beginner Report Writing-Oakland County Assessment	Oakland County Information Technology		4	2015
BS&A ECF's, Sales & Land Tables-Oakland County Assessment	Oakland County Information Technology		4	2015
BS&A Getting Started-Oakland County Assessment	Oakland County Information Technology		4	2015
BS&A Personal Property-Oakland County Assessment	Oakland County Information Technology		4	2015
Commercial/Industrial, A Buyer's Perspective & Understanding the Hotel Market	Michigan Association of Equalization Directors		6	2014
Complex Litigation Appraisal Case Studies	Great Lakes Chapter of the Appraisal Institute	Nick A. Tillema	7	2016
Conservation Easement Appraiser Update Course	State of Colorado, Division of Real Estate		6	2014
Construction Details and Trends	McKissock	On-line	6	2016
Contemporary Appraisal Issues	Oakland County Association of Assessing Officers		6	2014
Contemporary Valuation Issues Involving Golf Course & Hotel/Motel Properties	American Society of Appraisers/Detroit Chapter	Dr. Lawrence Golicz	8	2016
Contemporary Valuation Issues Involving Industrial Properties	American Society of Appraisers/Detroit Chapter 013	Paul K. Bidwell	6	2016

<i>Name of Course</i>	<i>Name of Organization</i>	<i>Approved Instructor</i>	<i># of Hours Approved</i>	<i>Expires End of:</i>
Contemporary Valuation Issues Involving Industrial Properties	Great Lakes Chapter of the Appraisal Institute	Paul K. Bidwell	6	2016
Current Assessment Topics	Various	Tim Schnelle	6	2016
Current Michigan Assessing Topics	Michigan Assessors Association		4	2014
Dale Carnegie Training (4 workshops over 2 days) no partial credit	Dale Carnegie Training (Carol Kocan-instructor)		10	2014
Damage Assessment Applications	Michigan State Police/Emergency Mgmt Homeland Security Division		6	2014
Damage Assessment Training	Michigan State Police Emergency Mgmt. & Homeland Security Div.		6	2015
Defending an Appeal Before the MTT-How to Review A Petitioner's Appraisal Report-Poverty Exemption	Wayne County Association of Assessing Officers	Dean Babb	6	2016
De-mystifying the Income Approach	WCA Assessing	Aaron Powers	12	2016
Depreciation Determination	Michigan Assessors Association		10	2014
Deriving and Supporting Adjustments	McKissock	Steven Vehmeir	6	2016
Deriving and Supporting Adjustments	McKissock, LP	on-line class	4	2016
Detroit Real Estate:Incentives/Legal Strategies	Friedman Institute of Real Estate #100-K-152-65	Howard Luckoff	6	2016
Effective Leadership:Getting People To Do Stuff	Michigan Assessors Association		4	2014

<i>Name of Course</i>	<i>Name of Organization</i>	<i>Approved Instructor</i>	<i># of Hours Approved</i>	<i>Expires End of:</i>
Equalization Course	State Tax Commission		4 or 6	2015
Equalizer Assessing - Leveraging your .Net Program	Michigan Assessors Association		12	2014
Evaluating Commercial Construction	American Society of Appraisers- Detroit Chapter 13		10	2015
Evaluating Residential Construction	Oakland County Association of Assessing Officers (OCAA)	James Canestaro	6	2016
FHA for Today's Appraiser	McKissock, LP	on-line class	4	2016
Fundamental Forms	Clinton County Assessors Association (CCAA)	Barbara Moss & Kate Morrow	4	2016
Fundamentals of Assessment & Taxation	Michigan Township Association (Twp.Governance Academy)		4	2014
Fundamentals of Mass Appraisal - Course 300	IAAO (State of New Mexico Tax & Revenue Dept.)		10	2015
Fundamentals of Separating Real & Personal Property Intangible Business Assets	Great Lakes Chapter-Appraisal Institute		10	2015
Gas Station Valuation	American Society of Appraisers, Detroit Chapter	Michael Kurschat	4	2016
General Appraiser Report Writing and Case Studies	Great Lakes Chapter-Appraisal Institute		30	2015
GIS in an Assessing World	Meyaard, Anthony E. MAAO		4	2014
GIS Using Assessing .Net	BS&A Software	David Kirwin	6	2016

<i>Name of Course</i>	<i>Name of Organization</i>	<i>Approved Instructor</i>	<i># of Hours Approved</i>	<i>Expires End of:</i>
Golf Course Evaluation	Michigan Assessors Association		10	2014
How to Analyze & Value Income Properties	McKissock (on-line)		6	2014
How To Critique An Appraisal (IAAO) One Day Forum	Kent County Assessors Association	Debby Ring & Roger McCarty	8	2016
How to Critique an Appraisal (IAAO) One Day Forum	Upper Peninsula Assessors Association	Miles Anderson	8	2016
HP-12C	Michigan Assessors Association		10	2014
IAAO Conference (combination of courses totaling 10 hours..anything less = 0 credit)	International Association of Assessing Officers		10	2014
IAAO Preparation & Trial of the Property Tax Assessment Appeal Seminar	IAAO		12	2015
IAAO-One Day Forum #910-Valuation of Convenience Stores	Michigan Assessors Association		6	2015
Identifying and Developing Good Public Interaction Skills	Macomb Assessors Organization		6	2015
IMAGIN Conference	IMAGIN Inc.		10	2014
Income Approach - Practical Applications	Michigan Assessors Association		12	2014
Income Approach (Advanced) Part I	Michigan Assessors Association		12	2014
Income Approach (Advanced) Part II	Michigan Assessors Association		12	2014

<i>Name of Course</i>	<i>Name of Organization</i>	<i>Approved Instructor</i>	<i># of Hours Approved</i>	<i>Expires End of:</i>
Income Approach for Residential Appraisers	Great Lakes Chapter of the Appraisal Institute	Maureen B. Sweeney	6	2016
Industrial Appraisals Part I	Michigan Assessors Association		10	2014
Industrial Appraisals Part II	Michigan Assessors Association		10	2014
Intro to Complex Appraisal Assignments	McKissock, LP	on-line class	4	2016
Intro to Income Approach for Non-Residential Properties	Northern Michigan University		14	2014
Introduction to Green Buildings:Principles and Concepts	Appraisal Institute-Great Lakes Chapter		6	2014
IRWA Fall Seminar Chapter 7	International Right of Way Chapter 7	Larysa Figol	4	2016
Land and Site Valuation	McKissock, LP		6	2014
Land Bank 50/50 Tax Collections	Northern Michigan University-Center for Community Progress		4	2014
Land Conservation Marketplace I (Ed Meadows & Douglas Hodge instructors)	Avocet Group		6	2014
Land Descriptions	Northwest Michigan Assessors Association		6	2015
Land Division Reviews (Webinar) counts as on-line credit	Michigan State University Extension		4	2015
Land Value Modeling Using Assessing.Net	BS&A Software	Dan Kirwin	6	2016



<i>Name of Course</i>	<i>Name of Organization</i>	<i>Approved Instructor</i>	<i># of Hours Approved</i>	<i>Expires End of:</i>
Land Values and ECF Analysis and Determination (Part 2)	Ottawa County Equalization Department	Michael Galligan	4	2016
Leadership for Assessors Renewal Program (August 6th)	Oakland County Association of Assessing Officers (OCAAO)	Bertolini, Sobel, Armstong	6	2016
Legal Descriptions	Northeast Michigan Assessors Association		6	2015
Litigation Assignments for Residential Appraisers: Doing Expert Work with Atypical Cases	Great Lakes Chapter of the Appraisal Institute	Paul K. Bidwell	4	2016
Marketability Studies: Advanced Considerations and Applications	Great Lakes Chapter of the Appraisal Institute	William D. Otto Spence	6	2016
Marketability Studies: The Six Step Process & Basic Applications	Great Lakes Chapter of the Appraisal Institute	William D. Otto Spence	6	2016
Michigan Advanced Assessing Officer (MAAO) 12 month Course	State Tax Commission		s requirer	2015
Michigan Apartment Markets and Valuation Issues	David Rice	David Rice	6	2016
Michigan Certified Assessing Officer (MCAO) 18 month Course	State Tax Commission		s requirer	2015
Michigan Land Valuation Issues	Great Lakes Chapter-Appraisal Institute		4	2015
Michigan Master Assessing Officer (MMAO) 12 month Course	State Tax Commission		s requirer	2015
Michigan One-Day Tax Seminar	Institute of Professionals in Taxation		4	2014
Michigan Tax Tribunal and Appraisal Report Review	Macomb Assessors Association		6	2015

<i>Name of Course</i>	<i>Name of Organization</i>	<i>Approved Instructor</i>	<i># of Hours Approved</i>	<i>Expires End of:</i>
Michigan Tax Tribunal Appeals & Recent Legislation (Part 3)	Ottawa County Equalization Department	Michael Galligan	4	2016
Michigan Tax Tribunal Procedures	Michigan Assessors Association		12	2014
Micigan Tax Law & Exemptions	Michigan Assessors Association		10	2014
Narrative Appraisal Review	Michigan Assessors Association		10	2014
New Tools for the Equalizer.NET Assessing	BS&A Software		6	2014
Oil & Gas Well Valuation	University Center in Gaylord		6	2014
Optimizing Your BS&A Assessing Database	Calhoun County Equalization Department	Dan/David Kirwin	6	2016
Personal Property	Michigan Assessors Association		12	2014
Personal Property Administration	Oakland County Association of Assessing Officers		6	2014
Planning & Administrating Finance	Michigan Assessors Association		12	2014
PPT Reform and Other Exemption Issues-What Every Assessor Should Know	Michigan Townships Association	Rob Thall	4	2016
Practical Regression Using Microsoft Excel	Great Lakes Chapter of the Appraisal Institute	James Atwood	12	2016
PRE Audit Concepts For Opt In Counties and Assessors	Mecosta County Equalization (Shila Kiander)		4	2014

<i>Name of Course</i>	<i>Name of Organization</i>	<i>Approved Instructor</i>	<i># of Hours Approved</i>	<i>Expires End of:</i>
Preparation for a Tax Tribunal Small Claims Appeal	Northwest Michigan Assessors Association		6	2014
Preparing for the Green Revolution	Michigan Assessors Association		12	2014
Preparing Valuation Disclosures for Entire Tribunal Division MTT	Appraisal Institute, Great Lakes Chapter		4	2014
Preparing Valuation Disclosures for Michigan Tax Tribunal Appeals	Michigan Assessors Association		16	2015
PRE's and Qualified Ag Exemptions	Susan V. Hansman		6	2015
Principal Residence & Qualified Ag Exemptions	Mecosta County Assessors Association	Shila Kiander	6	2016
Principal Residence Exemptions (beginning August 2011) expanded program	Property Tax Division		4	2014
Principle Residence Exemption & Property Transfers	Michigan Assessors Association		12	2014
Principles & Techniques of Cadastral Mapping - Course 600	IAAO (State of New Mexico Tax & Revenue Dept.)		10	2015
Principles of Valuation in the Power Sector	PGS Energy Training	James W. Bowen	12	2016
Professional Perspectives of the Michigan Tax Tribunal	Oakland County Association of Assessing Officers		6	2015
Property Appraisal Principles Part I	Michigan Assessors Association		12	2014
Property Appraisal Principles Part II	Michigan Assessors Association		12	2014

<i>Name of Course</i>	<i>Name of Organization</i>	<i>Approved Instructor</i>	<i># of Hours Approved</i>	<i>Expires End of:</i>
Property Descriptions	Dick Steffens		6	2015
Property Tax Exeptions & Authorities	Michigan Assessors Association		10	2014
Property Tax Law	Norman Daniels		4	2015
Property Tax Management 2011 Conference	Institute for Professionals in Taxation		10	2014
Quantitative Analysis	Appraisal Institute	Otto Spence	35	2016
Rapid Fire Case Studies 2012	American Society of Farm Managers and Rural Appraisers		6	2015
Real Estate Finance, Statistics & Valuation Modeling	Appraisal Institute - Colorado Chapter		6	2015
Reappraisal Projects: Planning for Sucsess	Michigan Assessors Association		10	2014
REO Appraisal-Appraisal of Residential Proeprty For Foreclosure & Pre-Foreclosure	Appraisal Institute-Great Lakes Chapter		6	2014
Report Writing	Northern Michigan University Continuing Education	Thomas Gilbert	6	2016
Residential Applications:Using Technology to Measure & Support Assignment Results	Great Lakes Chapter of the Appraisal Institute		6	2015
Residential Appraisal	Norman Daniels		6	2015
Residential Appraisal Review	McKissock (on-line)		6	2015

<i>Name of Course</i>	<i>Name of Organization</i>	<i>Approved Instructor</i>	<i># of Hours Approved</i>	<i>Expires End of:</i>
Restructuring Income/Expense Statements (IAAO) One Day Forum	Upper Peninsula Assessors Association	Miles Anderson	8	2016
Retail Center Analysis for Financing	Appraisal University		4	2015
Secrets of Pro-Active Communications	Michigan Assessors Association		4	2014
Site Analysis and Valuation	Appraisal University		6	2015
Solving the Mysteries of New, Loss, Additions and Losses	Michigan Assessors Association		12	2014
Special Assessments	Michigan Assessors Association		10	2014
Splits, Combinations and Act 25 Exempt (Part 1)	Ottawa County Equalization Department	Michael Galligan	4	2016
Statistics In Assessing	Livingston County Assessors Association	Karolynn Pargo	6	2016
Statistics in Assessing	Michigan Assessors Association		12	2014
Taking the Mystery out of Equalization	Michigan Assessors Association		10	2014
Tax Foreclosure & Land Bank Authority	Michigan Assessors Association		12	2014
TGA:Fundamentals of Assessment & Taxation	Michigan Townships Association	Barbara VanGelderren	4	2016
The Complete Assessment Roll	Susan V. Hansman		6	2015

<i>Name of Course</i>	<i>Name of Organization</i>	<i>Approved Instructor</i>	<i># of Hours Approved</i>	<i>Expires End of:</i>
The Consultant's Side of Assessing	Wayne County Association of Assessing Officers		4	2015
The Cost Approach	McKissock, LP		6	2014
Transfer of Ownership	Upper Peninsula Assessors Association	Heather Frick	8	2016
Transfer of Ownership with Susan Hansman	Susan Hansman		6	2015
Transfers Of Ownership	Upper Peninsula Assessors Association Tim Schnelle		6	2014
Transition Course (2 1/2 day)	State Tax Commission		10	2015
Two of Tim's Top Ten Lists	Northwest Michigan Assessor Association		6	2015
Uncapping of Taxable Value/Refresher Course	Mecosta County Equalization Dept.		6	2015
Uncapping of Taxable Value/Refresher Course	Northwest Michigan Assessors Association		6	2015
Understanding Personal Property Appraisals	Michigan Assessors Association		4	2015
Understanding the Green Revolution	Macomb Assessors Organization	Adam Bearup	6	2016
Unleashing the Power of Your Equalizer Database	Michigan Assessors Association		10	2014
Using Excel in Specific Appraisal Applications	American Society of Farm Managers & Rural Appraisers		8	2015

<i>Name of Course</i>	<i>Name of Organization</i>	<i>Approved Instructor</i>	<i># of Hours Approved</i>	<i>Expires End of:</i>
Using GIS in Assessing	Michigan Assessors Association		12	2014
Using Spreadsheet Programs in Real Estate Appraising	Appraisal Institute-Great Lakes Chapter		6	2014
Using the BS&A Asg/Equalization Application to Manage the Equalization Process	Michigan Association of Equalization Directors		6	2015
Valuation of Basements	Great Lakes Chapter of the Appraisal Institute	Sherryl Andrus	6	2016
Valuation of Commercial Property	Wayne County Association of Assessing Officers		4	2014
Valuation of Conservation Easements	Appraisal Institute		24	2015
Valuation of Industrial Property	Wayne County Association of Assessing Officers		6	2015
Valuation of Vacant Michigan Investment Properties	David Rice, MAI, CAE, MMAO (4)		6	2015
Valuation of Vacant Michigan Investment Properties	Michigan Association of Equalization Directors	David Rice	4	2016
Whatever Happened to Quality Assurance in Residential Appraisals	Great Lakes Chapter of the Appraisal Institute		6	2014
When Assessing Worlds Colide - MTT Process	Macomb Assessors Organization		6	2015
Win-Win-Integration is a Two Way Street & BS&A Annual Training Presentation	Michigan Association of Equalization Directors & BS&A		4	2014
Working with the Expert Witness in Tax Court	Office of Chief Counsel, Internal Revenue Service	Robert Morrison/Kathryn Patterson	24	2016